



## Senate

General Assembly

**File No. 403**

February Session, 2002

Substitute Senate Bill No. 432

*Senate, April 9, 2002*

The Committee on Finance, Revenue and Bonding reported through SEN. LOONEY of the 11th Dist., Chairperson of the Committee on the part of the Senate, that the substitute bill ought to pass.

### **AN ACT CONCERNING REVOCATION OF MUNICIPAL PERMITS FOR NONPAYMENT OF TAXES.**

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. Section 12-146a of the general statutes is repealed and the  
2 following is substituted in lieu thereof (*Effective October 1, 2002*):

3 Any municipality, as defined in subsection (a) of section 12-41, or  
4 any district health department, formed under chapter 368f, may  
5 withhold or revoke any license or permit, issued by such municipality  
6 or district health department, to operate a business enterprise if any  
7 taxes levied by such municipality or, in the case of a district  
8 department of health, by any constituent municipality of such district,  
9 against personal property used in such business enterprise are  
10 delinquent and have been so delinquent for a period of not less than  
11 [one year] one hundred twenty days.

This act shall take effect as follows:	
Section 1	<i>October 1, 2002</i>

**FIN**      *Joint Favorable Subst.*

The following fiscal impact statement and bill analysis are prepared for the benefit of members of the General Assembly, solely for the purpose of information, summarization, and explanation, and do not represent the intent of the General Assembly or either House thereof for any purpose:

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***OFA Fiscal Note***

***State Impact:*** None

***Municipal Impact:*** Minimal

***Explanation***

Reducing from 1 year to 120 days the time when a municipality would be able to use the threat of a license or permit removal to collect personal property taxes would enhance revenue collections and reduce un-collectible property taxes. The amount in any particular municipality is expected to be minimal.

**OLR Bill Analysis**

sSB 432

***AN ACT CONCERNING REVOCATION OF MUNICIPAL PERMITS  
FOR NONPAYMENT OF TAXES.*****SUMMARY:**

This bill reduces, from one year to 120 days, the time that a business must be delinquent in paying its personal property taxes before the municipality where it is located or the appropriate district health department can revoke or withhold a license or permit to operate.

EFFECTIVE DATE: October 1, 2002

**COMMITTEE ACTION**

Finance, Revenue and Bonding Committee

Joint Favorable Substitute

Yea 42      Nay 0